

Republic of the Philippines  
**DON HONORIO VENTURA TECHNOLOGICAL STATE UNIVERSITY**  
 Bacolor, Pampanga

**REVISED CONSOLIDATED DETAILED STATEMENT OF INCOME AND EXPENSES**  
 for the year ended December 31, 2011

**INCOME**

Subsidy Income from National Government	651	126,644,447.39	
Less: Reversion of unused NCAs	108	<u>1,950,624.55</u>	124,693,822.84
Registration Fees	606		2,876,290.00
Clearance/Certification Fees	613		400,400.00
Comprehensive Exam. Fees	614		1,445,800.00
Diploma & Graduation Fees	615		1,954,920.00
Library Fees	618		4,040,014.00
Medical/Dental and Laboratory Fees	619		6,907,831.75
Transcript of Records Fee	624		540,780.00
Other Service Income	628		44,367,315.29
Fines and Penalties	629		95,110.00
Rent Income	642		1,289,739.50
Tuition Fees	644		80,124,674.84
Other Business Income-IGP	648		<u>1,486,401.88</u>

**Total Income**

**270,223,100.10**

**Less EXPENSES:**

Salaries and Wages - Regular	701	74,561,174.85
Salaries and Wages - Part Time	703	9,614,315.90
Salaries and Wages - Casual	705	2,863,373.56
Salaries and Wages - Contractuals	706	5,252,155.71
Personnel Employee Relief Allowance (PERA)	711	6,405,105.29
Representation Allowance (RA)	713	525,000.00
Transportation Allowance (TA)	714	215,000.00
Clothing/ Uniform Allowance	715	1,213,302.50
Subsistence, Laundry and Quarters Allowance	716	63,875.00
Productivity Incentive Allowance	717	573,000.00
Honoraria	720	13,308,225.74
Hazard Pay	721	121,143.00
Longevity Pay	722	40,000.00
Overtime and Night Pay	723	2,891,427.88
Cash Gift	724	2,679,939.93
Year End Bonus	725	5,737,877.00

## REVISED CONSOLIDATED DETAILED STATEMENT OF INCOME AND EXPENSES

for the year ended December 31, 2011

Life and Retirement Insurance Contributions	731	9,545,481.87
PAG-IBIG Contributions	732	447,100.00
PHILHEALTH Contributions	733	989,012.50
ECC Contributions	734	346,469.48
Terminal Leave Benefits	742	297,571.00
Other Personnel Benefits	749	16,739,010.59
Traveling Expenses - Local	751	813,842.56
Traveling Expenses - Foreign	752	58,030.00
Training Expenses	753	735,108.40
Scholarship Expenses	754	8,122,329.00
Office Supplies Expenses	755	1,446,377.60
Accountable Forms Expenses	756	150,000.00
Food Supplies Expenses	758	2,154,019.43
Drugs and Medicine Expenses	759	942,299.00
Gasoline, Oil and Lubricants Expenses	761	1,078,513.16
Textbooks and Instructional Materials Expense	763	66,790.49
Other Supplies Expenses	765	14,537,197.44
Water Expenses	766	1,878,251.93
Electricity Expenses	767	4,096,689.74
Cooking Gas Expenses	768	133,165.19
Telephone Expenses - Landline	772	114,043.04
Telephone Expenses - Mobile	773	290,532.94
Internet Expenses	774	1,613,417.29
Membership Dues and Contributions to Organization	778	533,741.11
Advertising Expenses	780	171,032.60
Printing & Binding Expenses	781	710,236.25
Rent Expenses	782	198,602.50
Representation Expenses	783	64,000.00
Subscription Expenses	786	110,724.00
Rewards and Other Claims	788	77,425.25
Auditing Services	792	79,675.00
Consultancy Services	793	320,494.12
General Services	795	5,502,144.95
Security Services	797	575,000.00
Other Professional Services	799	1,263,975.13
Repairs and Maintenance-Land Improvements	802	72,000.00
Repairs and Maintenance - Office Buildings	811	26,940.00
Repairs and Maintenance - School Buildings	812	33,240.00
Repairs and Maintenance - Other Structures	815	225,680.00
Repairs and Maintenance - Office Equipment	821	47,600.00
Repairs and Maintenance - Machineries	826	26,500.00

## REVISED CONSOLIDATED DETAILED STATEMENT OF INCOME AND EXPENSES

for the year ended December 31, 2011

Repairs and Maintenance - Motor Vehicles	841	535,895.50	
Donations	878	5,000.00	
Extraordinary Expenses	883	87,882.89	
Miscellaneous Expenses	884	310,800.65	
Fidelity Bond Premiums	892	89,593.61	
Insurance Expenses	893	63,531.39	
Depreciation - Land Improvements	902	793,139.16	
Depreciation - Electrification, Power & Energy Structures	905	853.16	
Depreciation - Office Buildings	911	855,182.00	
Depreciation - School Buildings	912	633,371.24	
Depreciation - Hospital and Health Centers	913	8,668.72	
Depreciation - Other Structures	915	348,143.20	
Depreciation - Office Equipment	921	23,617.92	
Depreciation - Furniture and Fixtures	922	50,063.30	
Depreciation - IT Equipment	923	150,622.63	
Depreciation - Library Books	924	58,260.00	
Depreciation - Communication Equipment	929	8,884.90	
Depreciation - Medical, Dental and Lab. Equipment	933	3,301.20	
Depreciation - Technical and Scientific Equipment	936	112,687.78	
Depreciation - Other Machinerics and Equipment	940	259,499.23	
Depreciation - Motor Vehicles	941	28,537.44	
Depreciation - Artesian Wells, Reservoirs, Pumping St.	954	<u>13,068.00</u>	
Total Expenses			<u><b>207,139,783.84</b></u>
<b>EXCESS OF INCOME OVER EXPENSES</b>			<u><u><b>63,083,316.26</b></u></u>

page 3 of 3

Certified by:

**MARCELINA P. LANSANG**  
Accountant IV

Audited by:

**IMELDA M. UMALI**  
State Auditor IV